



# STRATEGIC PLAN

FOR THE

DEPARTMENT OF AUDITOR-CONTROLLER

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AUDITOR-CONTROLLER

Revised July 2001

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## Statement of the Auditor-Controller

The Auditor-Controller's office is viewed by many as the County's bookkeeper, check issuer, and internal auditor. In reality, these crucial tasks are only part of the Auditor-Controller's role. As shown in the following pages our mission includes many other essential duties and responsibilities, such as advocate for financial integrity and accountability, that speak more about who we are than what we do.

Our vision of the Department's future is depicted in the Strategic Plan which is contained in this document. The Strategic Plan reflects a broader mission as we begin the twenty-first century. The Plan incorporates new responsibilities given to our Department by the Board of Supervisors, expanded fiscal control responsibilities to meet rapidly changing technology and business practices, and innovative strategies to respond to the needs of our customers.

Achieving our goals will require an unprecedented commitment to staff training in order to provide financial leadership and keep pace with constant changes in business processes, technology, management practices, and legal and professional mandates. The Strategic Plan makes provision for such a comprehensive training program. Our success will also depend on teamwork more than at any other time in our history. Our goals are of necessity interrelated. The work done by each one of us fits into our larger mission. Working together we will be able to accomplish what would not be possible otherwise.

The Strategic Plan, which was originally adopted in September 1999, was revised and completed through an expanded planning effort involving our employees and customers. The plan defines our mission, our vision, and our values. It also sets forth specific goals, strategies, and priorities for transforming our vision and our mission into realities. It is a working document that serves as a blueprint for every Department employee to follow as we embrace the many challenges of the future.

Our Department has earned a very high level of trust and respect from policy makers and customers alike. The expectations for the future are even greater. I am confident we will be successful as we build upon the bedrock values that got us to where we are today. Integrity, independence, responsiveness, and commitment must be the watchwords of the future as they have been in the past. Right values and committed employees are an unbeatable combination.

Indeed, although the expectation bar is being raised to an even higher level as we embrace the dawn of this new millennium, I have no doubt that we will meet the challenges in a noteworthy manner.

J. Tyler McCauley  
**Auditor-Controller**  
Los Angeles County



## **Mission Statement**

Our mission is to provide the County of Los Angeles with financial leadership and expert advice, and advocate financial integrity and accountability in business practices.

## **Vision Statement**

Our purpose is to inspire public trust in County government by safeguarding the County's financial integrity and ensuring compliance with fiduciary responsibilities and professional mandates.

As a partner to County agencies we:

- Lead by example;
- Maintain credible public records that inspire public trust;
- Encourage and support the efficiency and effectiveness of County programs; and
- Share knowledge of policies, procedures, and practices by training County departments.



## Values Statement

We will adhere to the highest standards of conduct relying on the character, ability, strength and integrity of our employees. To this end, we will fulfill our responsibilities and be accountable to provide service to our customers by:

- Providing guidance and vision that encourages adherence to the highest standard of conduct in financial operations and reporting.
- Performing our duties in a manner that exhibits independence and objectivity in fact and appearance.
- Inspiring confidence, understanding, and acceptance for Auditor-Controller policies, procedures, and financial and administrative control standards.
- Protecting, representing, and advocating the public's interest in all aspects of our operations and in all areas of influence.
- Achieving desired results through the influence, strength, and unity of our employees.
- Continuously seeking opportunities to improve the effectiveness of our services and providing service in a courteous and responsive manner.
- Celebrating the strength and richness that diversity provides; and standing ready to meet the challenges and needs of the County's diverse employees and citizenry.

## Department Overview

### Primary Responsibilities

The Auditor-Controller provides financial leadership and advocates for financial integrity and accountability in Los Angeles County government. This is accomplished through monitoring financial performance, reporting financial results, promoting economy and efficiency in County programs, and fulfilling the legal duties and responsibilities of the Auditor-Controller.

The primary duties of the Auditor-Controller are to:

- ◆ Provide expert advice to policy makers on financial policy matters consistent with the Department's financial leadership role
- ◆ Promulgate financial policies, procedures, and internal control guidelines for County departments' financial operations
- ◆ Exercise accounting control over all financial transactions of the County, school districts, and special districts including bond payments; compile and publish the Proposed and Final budgets, Statement of Bonded Indebtedness, Comprehensive Annual Financial Report, and other required financial reports; monitor cash position; act as controller for various County governed entities such as LACCAL, joint powers authorities, non-profit corporations, etc.; process SB 90 claims; prepare cost rate studies and the County-wide Cost Allocation Plan to recover overhead from federal and State programs; account for franchise and royalty receipts; and maintain control over personal and real property owned by the County
- ◆ Act as paymaster including issuing vendor checks, employee payroll checks, and trust payments, payments for child support collected by the District Attorney, payments for judgments and damages, for election workers, court ordered payments to attorneys and interpreter claims, and other claims against the County
- ◆ Perform audits including departmental audits, management audits, and special investigations requested by the Board of Supervisors or Chief Administrative Office; operate and

investigate, as appropriate, the referrals from the Employee Fraud Hotline; and oversee the Internal Control Certification Program

- ◆ Perform the mandated property tax functions including extending the property tax rolls, accounting for funds allocated to community redevelopment agencies, processing direct assessments, apportioning property taxes collected, and processing tax refunds and cancellations
- ◆ Account for all welfare checks including providing banking services; issue checks for vendors that supply goods and services to welfare recipients, payments to vendors for board and care for County responsible children; investigate and initiate action to collect on forged checks and process affidavits and stop payments for lost or stolen checks; and represent the County when a County department is a party in Small Claims Court action

Other duties of the Auditor-Controller are:

- Investigate causes or systematic factors contributing to the deaths and re-abuse of children known to the County Department of Children and Family Services, or the Juvenile Dependency Court.
- Provide an impartial source of assistance for children who are placed in-group homes through the child protection, probation, or mental health programs; and monitor group homes including overseeing the quality assurance program at the MacLaren Children's Center.
- Perform independent and impartial reviews and investigations of the processes and procedures, actions, and omissions related to instances or events resulting in liability for claims or litigation alleging County material liability for damages.

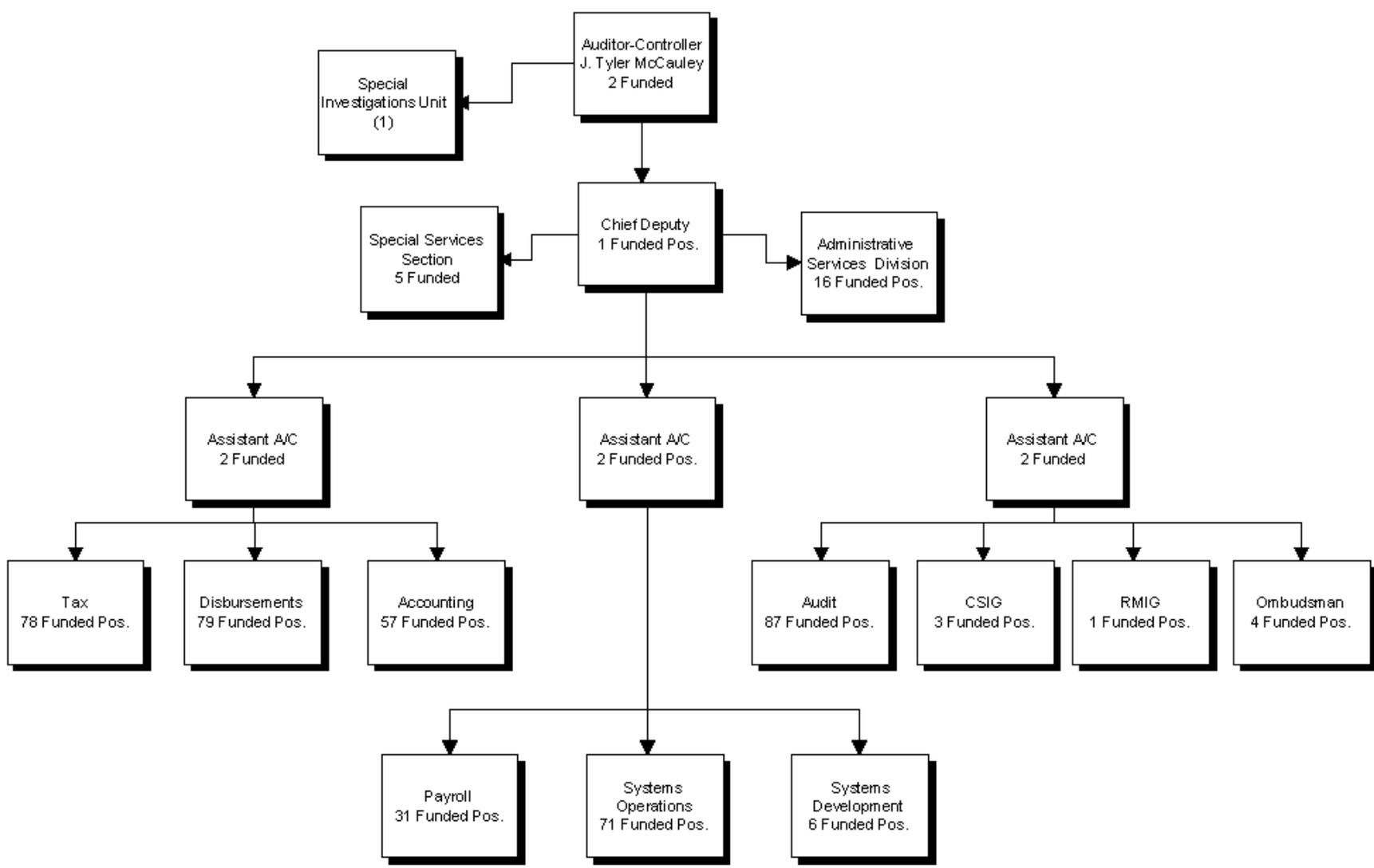
#### Auditor-Controller Organization Chart

The Auditor-Controller's organization chart is shown on page 8.

## Auditor-Controller Stakeholders

This Strategic Plan emphasizes the Auditor-Controller's commitment to understand and meet the needs of a broad range of internal and external stakeholders. The Department's stakeholders are shown in the graphical presentation on page 9.

## DEPARTMENT OF AUDITOR-CONTROLLER Organization Chart



# Auditor-Controller Stakeholders

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## External Stakeholders



### Other

- Third Party Administrators
- Post Office
- Jail Inmates
- Foster Families
- Foster Children

- Personnel Officers
- Payroll Officers
- Jurors, Election Workers
- Garnishors
- Payroll Deduction Agencies
- Travelers (Witnesses, etc.)

**GOALS AND CRITICAL SUCCESS INDICATORS**

**AND**

**STRATEGIES, OBJECTIVES, PERFORMANCE  
MEASURES AND PROJECTS**

**DEPARTMENT OF AUDITOR-CONTROLLER**  
**GOALS and CRITICAL SUCCESS INDICATORS**

LA County Organizational Goals <sup>1</sup>	Auditor-Controller Goals	Critical Success Indicators
Service Excellence	Provide high quality service that is responsive to customer needs	<ul style="list-style-type: none"> <li>• Core customers periodically surveyed</li> <li>• Mechanism for modifications and/or improvements based on customer input</li> </ul>
Fiscal Integrity	Increase financial integrity and accountability in County government	<ul style="list-style-type: none"> <li>• Regulatory compliance</li> <li>• Recommendations implemented/reduced number of recurring audit findings</li> </ul>
Organizational Effectiveness	Increase the efficiency and effectiveness of work processes	<ul style="list-style-type: none"> <li>• Core processes are in line with best practices</li> <li>• Improved core processes and program outcomes</li> </ul>
Workforce Excellence	Attract, select, develop and retain high quality staff	<ul style="list-style-type: none"> <li>• Number of qualified candidates for open positions</li> <li>• Programs in place to continually expand employee capabilities and enhance employee morale and well-being</li> </ul>

<sup>1</sup> See Exhibit I for more details

## STRATEGIES, OBJECTIVES, PERFORMANCE MEASURES AND PROJECTS

### GOAL NO. 1: PROVIDE HIGH QUALITY SERVICE THAT IS RESPONSIVE TO CUSTOMER NEEDS

#### Strategy 1: Ensure information integrity and timeliness

Objectives	Performance Measures	Projects
1. Ensure 100% compliance with State reporting requirements and GASB standards annually	<ul style="list-style-type: none"> <li>• Auditor's unqualified opinion</li> <li>• GFOA certificate of excellence</li> <li>• State reports issued timely</li> </ul>	<ul style="list-style-type: none"> <li>• Prepare master calendar schedule of State report due dates</li> <li>• Establish GASB 34 work group</li> </ul>
2. Achieve 95% on-time delivery of key services by FY 02-03	<ul style="list-style-type: none"> <li>• Issue County payments in accordance with law, agreements and standards</li> <li>• Prepare mandated reports timely</li> </ul>	<ul style="list-style-type: none"> <li>• Establish baselines for all measurement areas and reporting mechanisms</li> <li>• Map problem areas and revise policies and procedures as needed</li> </ul>
3. Achieve targeted improvements in the accuracy of Department information by FY 02-03	<ul style="list-style-type: none"> <li>• Reduction of errors and avoidable exceptions</li> </ul>	<ul style="list-style-type: none"> <li>• Establish baselines and reporting mechanisms for all measurement areas</li> <li>• Map processes for all measurement areas and revise policies and procedures</li> </ul>
4. Achieve universal, user-friendly demand-responsive desktop access to accurate and up-to-date critical Countywide and Department information by FY 02-03	<ul style="list-style-type: none"> <li>• Percentage of employees with LAN access (Y1-90; Y2-95; Y3-100)</li> <li>• Increase in reports available in electronic format (Y1; Y2; Y3)</li> <li>• Employee satisfaction with information accessibility, timeliness and completeness (Y1-75; Y2-85; Y3-95)</li> </ul>	<ul style="list-style-type: none"> <li>• Expand LAN access to 100% of employees</li> <li>• Transfer targeted reports and information into electronic format</li> </ul>

**GOAL NO. 1: PROVIDE HIGH QUALITY SERVICE THAT IS RESPONSIVE TO CUSTOMER NEEDS**

**Strategy 1: Ensure information integrity and timeliness**

<b>Objectives</b>	<b>Performance Measures</b>	<b>Projects</b>
5. Train customer Departments in targeted topic areas by FY 02-03	<ul style="list-style-type: none"> <li>• Percentage of customer agencies trained annually in key areas</li> <li>• Number of financial manager academy classes completed (Y1, Y2, Y3)</li> </ul>	<ul style="list-style-type: none"> <li>• Develop baseline and measurement system to track performance measures</li> <li>• Complete a training needs assessment, identify curriculum content (e.g., payroll, vendor payments, taxing agency report and data analysis, taxing agency self auditing) and delivery channels</li> <li>• Deliver first courses of financial systems training</li> <li>• Develop and implement financial managers training program</li> </ul>

**GOAL NO. 1: PROVIDE HIGH QUALITY SERVICE THAT IS RESPONSIVE TO CUSTOMER NEEDS**

**Strategy 2: Enhance customer-responsive service**

Objectives	Performance Measures	Projects
<p>1. Provide countywide, on-demand access to select Department information by FY 04-05</p>	<ul style="list-style-type: none"> <li>• Percentage annual decrease in call volume for inquiries (baseline; 10; 25)</li> <li>• Number of County Departments with online access to select information (Y1; Y2; Y3)</li> <li>• Percentage increase in web hits (Y1; Y2; Y3)</li> <li>• Number of Public access points (Y1; Y2; Y3)</li> <li>• Percentage increase in Department satisfaction with information accessibility (baseline; 20; 40)</li> <li>• Percentage increase in public satisfaction with information accessibility (baseline; 15; 30)</li> </ul>	<ul style="list-style-type: none"> <li>• Establish baselines for performance measures and develop tracking system</li> <li>• Partner with Departments/Divisions to identify functional requirements for systems (e.g., child support)</li> <li>• Establish cross-functional teams to examine alternatives (e.g., current system enhancements, County ERP, data warehouse)</li> <li>• Implement a document imaging and tracking system</li> <li>• Evaluate alternative points of entry to retrieve information (e.g., public kiosks, Internet, IVR)</li> <li>• Implement "employee self-service" system</li> </ul>

**GOAL NO. 1: PROVIDE HIGH QUALITY SERVICE THAT IS RESPONSIVE TO CUSTOMER NEEDS**

**Strategy 2: Enhance customer-responsive service**

<b>Objectives</b>	<b>Performance Measures</b>	<b>Projects</b>
<p>2. Achieve targeted reductions in the total time required to respond to customer inquiries</p>	<ul style="list-style-type: none"> <li>• Percentage reduction in timeframe from inquiry to response within each division by function (Y1; Y2; Y3)</li> <li>• Percentage Board requests completed on schedule (80; 85; 90)</li> <li>• Percentage responses accepted by Board (95; 95; 95)</li> <li>• Percentage increase in inquiries resolved during initial contact (Y1, Y2, Y3)</li> </ul>	<ul style="list-style-type: none"> <li>• Establish inquiry-response baseline and identify targets for key tracking areas</li> <li>• Identify target high response time cycles for work process reengineering</li> <li>• Establish target response and problem resolution times for all customer service activities</li> </ul>
<p>3. Satisfy internal customer requirements for systems support within agreed upon time frames by FY 02-03</p>	<ul style="list-style-type: none"> <li>• Number of approved priority maintenance requests completed (Y1, Y2, Y3)</li> <li>• Number of approved priority enhancement requests completed (Y1, Y2, Y3)</li> <li>• Percentage of mandated operations deadlines met (98; 98; 98)</li> </ul>	<ul style="list-style-type: none"> <li>• Establish baseline and develop tracking system</li> <li>• Conduct a Departmental needs assessment</li> <li>• Establish a Departmental priority list of systems support needs</li> </ul>

<p align="center"><b>GOAL NO. 2: INCREASE FINANCIAL INTEGRITY AND ACCOUNTABILITY IN COUNTY GOVERNMENT</b></p> <p align="center"><b>Strategy 1: <u>Assist departments in improving economy and efficiency of programs</u></b></p>		
Objectives	Performance Measures	Projects
<p>1. Conduct 15 program audits by FY 05</p>	<ul style="list-style-type: none"> <li>• Number of program audits completed (Y1, Y2, Y3)</li> <li>• Percentage increase in program outcome measures</li> </ul>	<ul style="list-style-type: none"> <li>• Develop standard program audit program</li> <li>• Train staff to perform program audits</li> <li>• Consult with stakeholders and identify target programs for audit</li> </ul>
<p>2. Perform a fiscal review in every County department by FY 05</p>	<ul style="list-style-type: none"> <li>• Number of fiscal reviews completed (Y1, Y2, Y3)</li> </ul>	<ul style="list-style-type: none"> <li>• Develop standard fiscal audit program</li> <li>• Prepare five-year fiscal audit schedule</li> </ul>

GOAL NO. 2: INCREASE FINANCIAL INTEGRITY AND ACCOUNTABILITY IN COUNTY GOVERNMENT		
Strategy 2: <u>Aggressively pursue funding</u>		
Objectives	Performance Measures	Projects
1. Develop a strategic communication plan partnering with key customers to secure funding to reduce critical unfunded needs by 30% by FY 02-03	<ul style="list-style-type: none"> <li>Total amount of critical unfunded needs (Y1; Y2; Y3)</li> <li>Number of new funding strategies submitted to the CAO (Y1; Y2; Y3)</li> </ul>	<ul style="list-style-type: none"> <li>Identify unfunded needs</li> <li>Develop funding strategies</li> <li>Define and submit to CAO funding requirements and alternate funding sources</li> </ul>

<p align="center"><b>GOAL NO. 3: INCREASE THE EFFICIENCY AND EFFECTIVENESS OF WORK PROCESSES</b></p> <p align="center"><b>Strategy 1: <u>Improve business processes</u></b></p>		
Objectives	Performance Measures	Projects
<p>1. Achieve targeted improvements in work processes by FY 02-03</p>	<ul style="list-style-type: none"> <li>• Percentage reduction in targeted process times (Y1; Y2; Y3)</li> <li>• Number of manual processes automated (Y1; Y2; Y3)</li> <li>• Number of enhancement projects completed (Y1; Y2; Y3)</li> </ul>	<ul style="list-style-type: none"> <li>• Identify Department work products and establish baseline performance standards and measurement system</li> <li>• Identify key work processes for streamlining/automating</li> <li>• Benchmark work processes against similar County governments and private industry agencies</li> </ul>

<b>GOAL NO. 4: ATTRACT, SELECT, DEVELOP AND RETAIN HIGH QUALITY STAFF</b>  <b>Strategy 1: <u>Develop employee capabilities</u></b>		
Objectives	Performance Measures	Projects
1. Achieve targeted increases in employees' skills sets by FY 02-03	<ul style="list-style-type: none"> <li>• Percentage of employees participating in staff development activities (Y1; Y2; Y3)</li> </ul>	<ul style="list-style-type: none"> <li>• Identify knowledge, skills and abilities (competencies) needed for job functions</li> <li>• Identify training needs and job assignments for acquiring competencies</li> <li>• Develop monitoring program to measure employee progress</li> <li>• Evaluate current employee performance evaluation process and revise as appropriate</li> <li>• Establish customer service orientation program for employees</li> </ul>
2. Achieve specified targets for increasing workforce knowledge of division/section operations by FY 02-03	<ul style="list-style-type: none"> <li>• Percentage staff completed training (Y1; Y2; Y3)</li> <li>• Percentage staff cross-trained (50; 75; 100)</li> <li>• Percentage of critical unit processes/functions with 1 trained backup person (75; 100; 100)</li> <li>• Percentage of all critical unit processes/functions documented (50; 75; 100)</li> <li>• Percentage decrease in work errors (Y1; Y2; Y3)</li> </ul>	<ul style="list-style-type: none"> <li>• Establish baselines and tracking system</li> <li>• Develop a tuition reimbursement program</li> <li>• Develop training curriculum for Division employees (e.g., new hire, refresher training, technical accounting, technology, other)</li> <li>• Develop uniform project management system</li> <li>• Establish a cross-training program to develop business acumen</li> <li>• Establish process to regularly update procedure manuals for key business processes, including Fiscal Manual; and systems documentation</li> <li>• Evaluate the need for a centralized training coordination unit</li> </ul>

<p align="center"><b>GOAL NO. 4: ATTRACT, SELECT, DEVELOP AND RETAIN HIGH QUALITY STAFF</b></p> <p align="center"><b>Strategy 1: <u>Develop employee capabilities</u></b></p>		
Objectives	Performance Measures	Projects
<p>3. Achieve specified targets for cross-divisional and Department-wide communication and knowledge sharing by FY 02-03</p>	<ul style="list-style-type: none"> <li>• Percentage of Department staff attending one knowledge sharing forum annually (60; 80; 90)</li> <li>• Number of division forums conducted (Y1; Y2; Y3)</li> <li>• Number of inter-divisional forums conducted (Y1; Y2; Y3)</li> <li>• Percentage of staff receiving bi-weekly electronic communication of key Department and/or Division priorities, issues, and decisions (75; 85; 95)</li> </ul>	<ul style="list-style-type: none"> <li>• Establish baselines for performance measurement and develop system to measure progress</li> <li>• Implement a monthly bulletin highlighting Department news and changes</li> <li>• Establish mechanisms for knowledge sharing within and among Divisions (cross-functional teaming, workspace modification, Division meetings, information sharing forums, mini-training sessions, brown bags, minutes distribution, etc.)</li> <li>• Develop internal Department web page</li> <li>• Develop mechanism to share training lessons with non-participants</li> </ul>

<b>GOAL NO. 4: ATTRACT, SELECT, DEVELOP AND RETAIN HIGH QUALITY STAFF</b>		
<b>Strategy 2: <u>Foster a positive work environment targeted at attracting and retaining high quality employees</u></b>		
<b>Objectives</b>	<b>Performance Measures</b>	<b>Projects</b>
<p>1. Achieve targeted improvements in overall employee satisfaction by FY 02-03</p>	<ul style="list-style-type: none"> <li>• Percentage decrease in employee turnover (Y1; Y2; Y3)</li> <li>• Percentage increase in employee satisfaction (Y1; Y2; Y3)</li> <li>• Number of classification studies completed (Y1; Y2; Y3)</li> <li>• Number of employee recognition activities (Y1; Y2; Y3)</li> <li>• Number of employees attending team-building activities (Y1; Y2; Y3)</li> </ul>	<ul style="list-style-type: none"> <li>• Establish baseline measures and develop measurement process</li> <li>• Assess organizational structure improvements</li> <li>• Reevaluate job classifications and related compensation</li> <li>• Identify needs for work environment satisfaction</li> <li>• Institute an employee recognition program (monetary bonus, employee-of-the-month, annual awards celebration, etc.)</li> <li>• Document employee contributions and achievements in performance evaluations</li> <li>• Organize team-building activities</li> <li>• Identify and promote promotion opportunities, career growth planning</li> <li>• Develop and implement a mentoring/coaching program</li> <li>• Establish an exit interview program</li> <li>• Identify inconsistencies in divisional policies and standardize</li> </ul>
<p>2. Achieve 50% reduction over FY 00-01 baseline in vacancies by FY 02-03</p>	<ul style="list-style-type: none"> <li>• Percentage decrease in time required to fill vacancies (Y1, Y2, Y3)</li> <li>• Percentage reduction in total vacancies (baseline; 25; 50)</li> </ul>	<ul style="list-style-type: none"> <li>• Establish baseline and measurement system for performance measure</li> <li>• Establish and train recruitment teams</li> <li>• Identify competencies needed for the job classifications, functions and levels</li> <li>• Schedule outreach efforts (career fairs, presentations to professional organizations, employee groups)</li> <li>• Streamline the exam process</li> <li>• Evaluate job rotations, reassignments and on-the-job training</li> </ul>

## The Strategic Planning Process

The strategic planning effort was initiated for the purpose of reevaluating the Department's strategic direction and developing a planning document for the next five years.

The planning process was modeled after the process described in John M. Bryson's book titled Strategic Planning for Public and Nonprofit Organizations. We found the author's approach to strategic planning to be very practical and benefited greatly from the discussions of key issues to be considered, the examples of the application of the process, and the worksheets used to guide data gathering. We also benefited from Timothy J. Galpin's book titled Making Strategy Work.

The Strategic Planning process as recommended by John Bryson included the steps shown below which formed the basis of our approach:

1. Initiate and agree upon a strategic planning process.
2. Identify organizational mandates (Refer to Appendix C for list of mandates).
3. Clarify organizational mission and values.
4. Assess the organization's external and internal environments to identify strengths, weaknesses, opportunities, and threats.
5. Identify the strategic issues facing the organization.
6. Formulate strategies to manage these issues.
7. Review and adopt the strategic plan or plans.
8. Establish an effective organizational vision.
9. Develop an effective implementation process.
10. Reassess strategies and the strategic planning process.

A strategic planning group was established that included the following Department staff: Department Head, Assistant Auditor-Controllers, Division Chiefs, and the Administrative Deputy.

A Stakeholder Analysis and self-assessment of Department strengths, weaknesses, opportunities and threats (SWOT analysis) were performed to identify organizational and operational improvement opportunities and to determine issues upon which the Department should focus. The strategic issues identified as a result of this self –assessment are listed below.

- ◆ How can the Auditor-Controller enhance its leadership role in advocating financial integrity and accountability in County government?
- ◆ How can the Auditor-Controller increase its value to policy-makers and department managers in improving the efficiency and effectiveness of County operated programs?
- ◆ How can the Auditor-Controller improve its oversight of County financial operations and compliance with legal and professional mandates for accounting, disbursing, auditing, and reporting?
- ◆ How can the Auditor-Controller increase department understanding and compliance with its core business processes?
- ◆ How can the Auditor-Controller become more customer focused in all of its programs and operations?
- ◆ How can the Auditor-Controller provide technology solutions to meet the needs of its customers and fulfill its mission?
- ◆ How can the Auditor-Controller enhance its ability to recruit and retain staff in order to meet its mission requirements?
- ◆ How can the Auditor-Controller provide its staff with the technical expertise to keep pace with the rapidly changing professional and technical environment?
- ◆ How can the Auditor-Controller build teamwork and promote community spirit throughout the Department?
- ◆ How can the Auditor-Controller increase the efficiency and effectiveness of its programs and operations?

The strategic planning team then developed goals and strategies to address the strategic issues and lead the Department toward realizing its vision.

The ideas developed were discussed with key stakeholders to validate the planning results. Stakeholders that participated are listed below:

- ◆ Audit Committee
- ◆ Select Board of Supervisor Deputies
- ◆ Chief Administrative Office
- ◆ Focus Group of Department Financial Managers
- ◆ Chief Information Officer
- ◆ Department of Human Resources
- ◆ Department Employees

Three newly assigned Department functions were not subject to the extensive strategic planning process. These functions are:

- ◆ Children's Services Inspector General
- ◆ Children's Services Ombudsman
- ◆ Risk Management Inspector General

These functions, discussed on page 7 are limited in scope, and their services are not yet fully developed. Current goals are to fully develop the scope and services to be provided for each function, after which long-term strategic goals will be established and organizational placement finalized.

The County of Los Angeles' Vision and Five-Year Strategic Plan (Exhibit I) were used to align the Auditor-Controller's Strategic Plan with the County's goals.

## Implementation Process

The implementation process began in October 1999 and included the steps shown below.

- ◆ Goals have been allocated among the Assistant Auditor-Controllers who will appoint team leaders for each goal. Department staff will be asked to volunteer to participate in implementation teams. The goal will be to have teams composed of employees from staff and line operations.
- ◆ The strategic project team prioritized the strategies. The implementation teams will establish measurable objectives for each goal and strategy. Action plans have been developed, and time frames will be established for the high priority strategies. Tactical steps with time frames will also be established for each high priority strategy.
- ◆ Progress in implementing the goals, strategies, objectives, and tactics in the strategic plan will be centrally tracked.
- ◆ Quarterly reports will be prepared for management review. Department staff will be updated on progress.
- ◆ Strategic Plan goals will be put into Management Appraisal and Performance Plans (MAPP) for managers and staff performance evaluations.

## Auditor-Controller Mandates

## Initial Compilation of Mandates Accounting Division

<b>Formal Mandate</b>	<b>Source (Charter, Policy, Rules, Law, Norms, etc.)</b>	<b>Key Requirements</b>	<b>Effects on Organization</b>	<b>Current Status</b>
Arbitrage Rebate Analyses	Section 148 Internal Revenue Service	Annual	Bond Issuance	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Local Transportation Fund	Section 3, 4, & 8 Transportation Development Act	Monthly Disbursements Quarterly Reports Annual Revenue Estimates	State Mandate	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Overdraft Monitoring-Cash Balances	Section 25, Article 13 State Constitution	Ongoing	Cash	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Cash Flow Analysis	Board Policy	Monthly	Cash Flow	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Inventory Certification County and LAC-CAL Equipment	Section 24051 Govt. Code County Code 5.02.020	Annual (LAC-CAL) Biennial (County)	Inventory Control	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Record Deposit of Central Revenues	Section 25353 Government Code	Ongoing	Accounting	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Annual Financial Report (CAFR)	Section 25253 Government Code	Annual	CAFR	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Annual Financial Audit-Special Districts	Section 26909 Government Code	Annual	Audit	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Receipting and Depositing Collections	Section 27008 & 27009 Government Code	Ongoing	Cash/Revenue	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Encumbrance Processing	Section 29004 Government Code	Ongoing	Budget	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Proposed Budget-Budget Resolution	Section 29040, 29042, 29044, 29060, 29062 29065 Government Code	Annual (June 10 <sup>th</sup> )	Budget	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Supplemental Budget Resolution	Section 29009 Government Code	Annual	Budget	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date

## Initial Compilation of Mandates Accounting Division

<b>Formal Mandate</b>	<b>Source (Charter, Policy, Rules, Law, Norms, etc.)</b>	<b>Key Requirements</b>	<b>Effects on Organization</b>	<b>Current Status</b>
Final Budget Adjustment	Section 29125 thru 29130 Government Code	Annual	Budget	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Tax Rate Estimates for School Districts Debt Service	Section 29043 Government Code	Annual	Taxes	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Accounting Division Budget	Section 29043 & 29045 Government Code	Annual	Budget Estimated/ Actuals	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
County Bond Debt Service Requirements	Section 29043 & 29045 Government Code	Annual	Bonds	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Final Budget	Section 29093 Government Code	Annual (Nov. 1 <sup>st</sup> )	Budget	<input type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Tax Rate Resolution	Section 29100 & 29103 Government Code	Annual First Business Day of Sept	Taxes	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Appropriation Control	Section 29120 Govt Code County Budget Act	Ongoing	Budget	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Daily Wire Transfer Warrant Reconciliation	Section 29800 & 29853 Government Code	Daily	Cash	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Warrant Clearance Fund Account Reconciliation	Section 29800 & 29853 Government Code	Monthly	Cash	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
COPS Program	Section 30036 Government Code	Annual (Sept 1 <sup>st</sup> )	Financial Reporting	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Confirmation of Departmental Cash Activity	Section 30200 & 26904 Government Code	Monthly	Cash	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Revenue Accounting	Section 30200 & 29120 Government Code	Ongoing	Accounting	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Journal Vouchers	Section 30200 Government Code	Ongoing	Accounting	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date

## Initial Compilation of Mandates Accounting Division

<b>Formal Mandate</b>	<b>Source (Charter, Policy, Rules, Law, Norms, etc.)</b>	<b>Key Requirements</b>	<b>Effects on Organization</b>	<b>Current Status</b>
Accounting for Bonded Debt	Section 30200 Government Code	Ongoing	Accounting	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Fixed Assets Accounting Control	Section 30200 Government Code	Ongoing	Inventory Control	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Equipment Records	Section 30200 Government Code	Ongoing	Inventory Control	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
CAPS System Administration	Section 30200 Government Code	Ongoing	Accounting	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Internal Vouchers	Section 30200 Government Code	Ongoing	Accounting	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Interest Allocation	Section 53645 Government Code	Monthly	Revenue	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Condemnation and Interpleaded Cases	Section 53844 & 53630 Government Code	Ongoing	Accounting	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
General Ledger Control	Section 53891 Government Code	Ongoing	Accounting	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Annual Report to State Controller of Financial Transactions	Section 53895 Government Code	Annual	Financial Reporting	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Remittances to State Controller	Section 68085 Government Code	Monthly	State Reporting	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
2% Distribution MOE	Section 77201 & 77205 Government Code	Monthly	Trial Court	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Providing Accounting Services to Courts	Section 77212 Government Code	Ongoing	Trial Court	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Report of School District Valuation and Tax Rates	Section 17701 Government Code	Annually	Taxes	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date

## Initial Compilation of Mandates Accounting Division

<b>Formal Mandate</b>	<b>Source (Charter, Policy, Rules, Law, Norms, etc.)</b>	<b>Key Requirements</b>	<b>Effects on Organization</b>	<b>Current Status</b>
Estimated/Actual Amount of Taxes Report – J29	Section 41760.2 Education Code	3 times a year (Nov/Mar/Aug)	Taxes	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
California Community College Local Tax Revenue CCFS – 329	Section 84207 Education Code	Bi-annual (Nov/May)	Taxes	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Property Tax Accounting	Section 4653 & 4653 Revenue & Taxation	Ongoing	Taxes and Accounting	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
State Settlement Report	Section 30104 & 30101 Government Code	Semi-Annual (Jan/Jun)	State Mandate	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Single Audit	OMB Circular A-133	Annual	Audit	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Countywide Cost Allocation Plan (CCAP)	OMB Circular A-87	Ongoing	Cost Accounting	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Billing Rates and Fees Studies/Review	Art 1, Ch 1, Part 2, Div 1 Title 5, Government Code County Code 56 ½	Ongoing	Cost Accounting	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
State Mandates and Reimbursement Claims	Section 17500 Government Code	Ongoing	Revenue	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
COLA Deferred Income Plans	Chapters 5.23 – 5.26 County Code	Ongoing	Accounting	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
GANN Appropriation and Compliance Review	Article XIII B State Constitution	Annual	Financial Reporting	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Regional Park and Open Space District Accounting	Indenture Agreement to Act as Fiscal Agent	Ongoing	Accounting	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
LAC-CAL Accounting	LAC-CAL Board Meeting Of 5/25/83	Ongoing	Accounting	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Non-Profit Corporation Accounting	NPC Legal Documents to Act as Fiscal Agent	Annual	Accounting	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date

# Initial Compilation of Mandates

## Accounting Division

<b>Formal Mandate</b>	<b>Source (Charter, Policy, Rules, Law, Norms, etc.)</b>	<b>Key Requirements</b>	<b>Effects on Organization</b>	<b>Current Status</b>
Joint Powers Authority Accounting	JPA Legal Documents to Act as Fiscal Agent	Annual	Accounting	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
CFD and CI Districts Accounting	Indenture Agreement to Act as Fiscal Agent	Ongoing	Accounting	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
US Savings Bonds Accounting	County Policy	Monthly	US Savings Bond	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Annual Audit Confirmation Letters	County Policy	Annual	Audit	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Franchise/Concessionaire Accounting	County Policy	Ongoing	Revenue	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Taxpayer's Guide	County Policy	Annual	Taxes	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date

## Initial Compilation of Mandates Administrative Services

<b>Formal Mandate</b>	<b>Source (Charter, Policy, Rules, Law, Norms, etc.)</b>	<b>Key Requirements</b>	<b>Effects on Organization</b>	<b>Current Status</b>
Prepare comprehensive financial plan – budget	CAO request – Board expectation	County Code (1)		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Process accounting documents to record departmental business operations	Fiscal Manual - Policy			<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Prepare financial reports to establish results of business operations	Informal-internal/CAO request			<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Maintain security over warrant stock	Norm – informal			<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Process requests for services from division on timely basis	Norm – informal			<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Maintain records storage/record retention	Fiscal Manual Policy			<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Process requests from outside agencies timely (did cards and photocopies)	Norm – informal			<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Maintain personnel and payroll records for staff	Fiscal Manual/County Code			<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Maintain a wellness program	Board Order			<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Participate in charitable giving programs	CAO/Board Order			<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date

# Initial Compilation of Mandates

## Administrative Services

<b>Formal Mandate</b>	<b>Source (Charter, Policy, Rules, Law, Norms, etc.)</b>	<b>Key Requirements</b>	<b>Effects on Organization</b>	<b>Current Status</b>
List contracts on OSB Website	Board Order			<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Maintain an emergency preparedness structure	Norm – informal CAO directive			<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Maintain a recycling plan/effort	Norm – informal CAO directive			<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Maintain a salvaging program	Board adopted policy			<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Civil Service rules	County Code			<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date

(1) County Code directs entire County not specifically Auditor-Controller.

## Initial Compilation of Mandates Audit Division

<b>Formal Mandate</b>	<b>Source (Charter, Policy, Rules, Law, Norms, etc.)</b>	<b>Key Requirements</b>	<b>Effects on Organization</b>	<b>Current Status</b>
Audit County departments and offices	County Code 2.10.010	Oversight – financial operations		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Audit CDE Child Care grant	Contract requirement	Financial audit		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Audit Sheriff’s Asset Forfeiture account	Board Order	Financial audit		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Internal Control Certification Program	County Code 2.10.015	Oversee administration of program		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Annual report on revolving funds	Government Code 29321.1	Compile list of fund assignments		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Annual report on revolving cash trust funds	Government Code 25252.6	Compile list of fund assignments		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Annual review of Public Health License fees	Board order	Validate annual fees		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Review franchise applications	County Code 16.62.030	Review financial viability		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
File Single audit report and CAFR with State Controller	Single Audit Act of 1984	Compile departments’ responses to audit findings		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
DHR Child Care Planning annual audit	Grant requirement	Financial audit		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
DHS Community Health Plan annual audit	Article 12, 1300.84 of Title 10 of California Code of Regulations	Financial audit		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
DPSS State mandated program provider audits	Grant requirements	Financial/compliance audits		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Audit State grants (OCJP, etc.)	Grant requirements	Financial audit		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date

## Initial Compilation of Mandates Audit Division

<b>Formal Mandate</b>	<b>Source (Charter, Policy, Rules, Law, Norms, etc.)</b>	<b>Key Requirements</b>	<b>Effects on Organization</b>	<b>Current Status</b>
Probation/District Attorney Biennial trust audit	Welfare & Institutions Code section 275	Financial/compliance audit		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Annual audit of Food Stamp bulk storage agents	Section 63-601.272 California State Department of Social Services	Internal control, security & coupon accountability		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Annual Assessor AB 818 Loan review	AB 818	Compliance audit		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
LA Care Health Plan financial audit	Board policy	Financial audit		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
County Treasury quarterly audits	County Code 2.10.070 and Government Code Section 26923	Financial/compliance audit		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Annual/Biennial audits of Special Districts	Government Code Section 26909	Financial audit		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Tax Collector's Redemption Accounts triennial audit	Revenue & Tax Code 4108.5	Compliance audit		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Annual audit of County's financial statements	Government Code Section 25250	Financial audit		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Annual audit of certain Joint Powers Agreements		Financial audit		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date

## Initial Compilation of Mandates Audit Division

<b>Formal Mandate</b>	<b>Source (Charter, Policy, Rules, Law, Norms, etc.)</b>	<b>Key Requirements</b>	<b>Effects on Organization</b>	<b>Current Status</b>
Certification of County Department of Children & Family Services' Claims	State requirement	Validate Claim amounts		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Certification of District Attorney Claims	State requirement	Validate Claim amounts		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Operate Fraud Hotline	U.S. Sentencing Commission 8A1.1, 8C1, 8A1.2 – 8C7iii	Investigate allegations of fraud or misconduct		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Conduct management audits of County departments	Board policy (4/97)	Management audit		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Perform reviews of certain Prop A contracts	Board policy	Validate contract savings		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
District Attorney Asset Forfeiture fund audit	Board policy	Financial/compliance audit		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Sheriff's Inmate Welfare Fund audit		Financial audit		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Annual report on the status of audit recommendations	Board policy (3/83)	Compile audit status		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Investigate Employee and contractor fraud	Board policy	Investigate allegations of fraud or misconduct		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Follow up on management audit recommendations	Board policy	Review the implementation status of recommendations		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Serve as ex-officio member of the Audit Committee	Board policy	Discuss audit reports		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date

## Initial Compilation of Mandates Audit Division

<b>Formal Mandate</b>	<b>Source (Charter, Policy, Rules, Law, Norms, etc.)</b>	<b>Key Requirements</b>	<b>Effects on Organization</b>	<b>Current Status</b>
Review reports of shortages in accounts	Section 29390.1 Government Code	Validate amount and determine whether fraud involved		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Annual report on foundation activities	Board policy	Compile information on foundation activities		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Deferred income plans audit	Board policy to oversee audit engagement	Financial/compliance audit		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Department of Community & Senior Services Dispute Resolution Program Monitoring	Board policy to oversee audit engagement	Oversee contractor performance		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Department of Community & Senior Services' JTPA program monitoring	Board policy to oversee audit engagement	Oversee contractor performance		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Department of Community & Senior Services' Refugee/Immigrant program monitoring	Board policy to oversee audit engagement	Oversee contractor performance		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Department of Mental Health service provider monitoring	Board policy to oversee audit engagement	Oversee contractor performance		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Marina Del Rey Revenue Agreements	Board policy to oversee audit engagement	Oversee contractor performance		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Parks & Recreation Revenue Agreements	Board policy to oversee audit engagement	Oversee contractor performance		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Financial viability analyses	Department requests	Review financial viability		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date

# Initial Compilation of Mandates

## Audit Division

<b>Formal Mandate</b>	<b>Source (Charter, Policy, Rules, Law, Norms, etc.)</b>	<b>Key Requirements</b>	<b>Effects on Organization</b>	<b>Current Status</b>
County Fiscal Manual updates	Section 2.10 County Code	Update manual for policy changes		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Department of Children & Family Services' Group Home audits	Board policy (10/96)	Financial/compliance audits		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Commission Sunset Reviews	Board policy (3/94)	Review commissions' effectiveness		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date

# Initial Compilation of Mandates

## Children Services Inspector General

<b>Formal Mandate</b>	<b>Source (Charter, Policy, Rules, Law, Norms, etc.)</b>	<b>Key Requirements</b>	<b>Effects on Organization</b>	<b>Current Status</b>
Review child deaths and re-abuses	Board policy			<input type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Monitor DCFS/Probation Group Homes	Board policy			<input type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Monitor Quality Assurance at MacLaren Children’s Center	Board policy			<input type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date

## Initial Compilation of Mandates Countywide Payroll Division

<b>Formal Mandate</b>	<b>Source (Charter, Policy, Rules, Law, Norms, etc.)</b>	<b>Key Requirements</b>	<b>Effects on Organization</b>	<b>Current Status</b>
Federal Payroll tax laws and regulations	United States Code, Title 26, Internal Revenue Code. Code of Regulations Title 26, Federal Tax Regulations	Withhold, Deposit and account for payroll taxes	Must meet requirements to avoid penalties	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
State payroll tax laws and regulations	Title 22 California Code of Regulations California Unemployment insurance code	Withhold deposit and account for payroll taxes	Must meet requirements to Avoid penalties	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Perform county wide payroll processing function	Los Angeles County Code Title 6, County Charter and Memorandum of Understandings	Provide gross to net processing & distribution services to stakeholders	Must meet deadlines to avoid stakeholders grievance	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Claims/Adjustments to net pay (voluntary/involuntary)	Government Code of the State of California sections 11550-11563 & 28101-28160 in particular	Withhold and disburse funds	Must process timely to satisfy stakeholders	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
IRS Tax Levy	Internal Revenue Code Section 6321-6343	Withhold and disburse employee tax liability	Must meet requirements to avoid shift of liability	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
State Franchise order to withhold	California Code of Civil Procedure Section 706.074	Validated order, withhold and disburse required amounts	Must meet requirements to avoid liability	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Assignment of wages	Family Code Section 5208 Code of Civil procedure Section 706.031 Labor Code Section 300	Validated assignments, withhold and disburse required amounts	Must meet requirements to avoid liability	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date

# Initial Compilation of Mandates

## Countywide Payroll Division

<b>Formal Mandate</b>	<b>Source (Charter, Policy, Rules, Law, Norms, etc.)</b>	<b>Key Requirements</b>	<b>Effects on Organization</b>	<b>Current Status</b>
Fiscal policy, procedures & controls	Los Angeles County Fiscal Manual. Annual ICCP	Follow county Fiscal policies and procedures for day to day operations	Must meet requirements to ensure acceptable accounting practices & control	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date

## Initial Compilation of Mandates Disbursement Division

<b>Formal Mandate</b>	<b>Source (Charter, Policy, Rules, Law, Norms, etc.)</b>	<b>Key Requirements</b>	<b>Effects on Organization</b>	<b>Current Status</b>
Sales and Use Taxes	Government Code 6001	To collect and remit sales/use taxes		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Travel and other expenses	Government Code 5.40	Reimburse county employees and others for business travel		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Numbering: Form: Entry in register	Government Code 29800	Accounts for warrants in a register in numeric sequence	Control of warrant stock	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Use of separate number series for warrants	Government Code 29801	Assign a different sequence of numbers for different types of warrants	Aids in warrant reconciliation	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Procedure to void warrant	Government Code 29802	States life of warrant		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Authority to issue warrant	Government Code 29803 and 29804	Pay amount fixed by law or ordered by Board of Supervisors		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Registered warrants	Government Code 29806	Issue warrants when county does not have money		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Loss or destruction of warrants	Government Code 29850	Affidavit for lost warrant		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Issue duplicate warrant	Government Code 29851	We issue replacement warrants		<input type="checkbox"/> Still Appropriate <input checked="" type="checkbox"/> Out-of-Date
Failure to present warrant for payment	Government Code 29852	Related to duplicated warrants. We issued replacement warrants		<input type="checkbox"/> Still Appropriate <input checked="" type="checkbox"/> Out-of-Date

## Initial Compilation of Mandates Disbursement Division

<b>Formal Mandate</b>	<b>Source (Charter, Policy, Rules, Law, Norms, etc.)</b>	<b>Key Requirements</b>	<b>Effects on Organization</b>	<b>Current Status</b>
Mileage reimbursement to Civic Center employees	Government Code 5.42.050C	Authorizes payment to employees requires to drive who do not normally drive to work (one of two days)		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Claims against the County	Government Code 911.2	States how long you have to submit		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Account for lost warrant	L.A. CO. Code 4.08.020	Same as Government Code 29806		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Replacement of a lost warrant	L.A. CO. Code 4.08.030	Same as Government Code 29802		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Audit allowance of claims payments to persons receiving public assistance	Government Codes 29741-42	Issue and account for warrants	Must meet deadlines Issue warrants timely	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Replacement of lost/forged warrants	Government Code 29853.5	Issue/authorize replacement warrants	Meet stop payment and affidavit deadlines	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Represent the County in Small Claims Court	Ordered by Board of Supervisors	Investigate/document claims against the County	Meet deadlines	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Investigate forged warrants	Uniform Commercial Code	Report forgeries and collect from bank	Collect from bank within the required time	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Collect from welfare recipients	Policy	Determine overpayments and collect from recipients	Deadlines	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Process claims against the County	Policy	Investigate and pay or deny claims	Deadlines	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Provide paid warrants to law enforcement agencies	Policy	To research and copy paid warrants requested by Law Enforcement	Deadlines	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date

# Initial Compilation of Mandates

## Disbursement Division

<b>Formal Mandate</b>	<b>Source (Charter, Policy, Rules, Law, Norms, etc.)</b>	<b>Key Requirements</b>	<b>Effects on Organization</b>	<b>Current Status</b>
Mail notices of action to welfare recipients	Policy	To mail all notices as instructed by DPSS	Meet DPSS mailing deadlines	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date

# Initial Compilation of Mandates

## Systems Division

Formal Mandate	Source (Charter, Policy, Rules, Law, Norms, etc.)	Key Requirements	Effects on Organization	Current Status
Prescribe and exercise general supervision over the forms and methods of accounting for all departments	Government Code Section 26881-26882			<input type="checkbox"/> Still Appropriate <input checked="" type="checkbox"/> Out-of-Date

## Initial Compilation of Mandates Tax Division

<b>Formal Mandate</b>	<b>Source (Charter, Policy, Rules, Law, Norms, etc.)</b>	<b>Key Requirements</b>	<b>Effects on Organization</b>	<b>Current Status</b>
Secured Supplemental Apportionment	Section 75.70, California Revenue & Taxation Code	Apportion supplemental collections for distribution monthly	Revenue	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Secured Supplemental Apportionment – Penalty	Section 75.72 California Revenue & Taxation Code	Apportion supplemental penalty collections for distribution monthly	Revenue	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Secured Supplemental J-29 Report	Section 41760.2 California Education Code	Prepare estimated/actual supplemental school revenues collected and distributed for current and prior years semi-annually		<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Unsecured Current Apportionment	Section 4655.2, California Revenue & Taxation Code	Apportion Unsecured current tax collections for distribution quarterly	Revenue	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Unsecured Current Apportionment- Aircraft	Section 5452 thru 5454, CA Revenue & Taxation Code	Apportion Unsecured current aircraft tax collections for distribution quarterly	Revenue	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Unsecured Current Apportionment – Penalty	Section 4655.4, California Revenue & Taxation Code	Apportion Unsecured current penalty collections for distributions quarterly	Revenue	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Unsecured Prior Apportionment	Section 4658.2, California Revenue & Taxation Code	Apportion Unsecured prior tax collections for distribution annually	Revenue	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Unsecured Prior Apportionment – Aircraft	Section 5452 thru 5454, CA Revenue & Taxation Code	Apportion Unsecured prior aircraft tax collections for distributions annually	Revenue	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date

## Initial Compilation of Mandates Tax Division

<b>Formal Mandate</b>	<b>Source (Charter, Policy, Rules, Law, Norms, etc.)</b>	<b>Key Requirements</b>	<b>Effects on Organization</b>	<b>Current Status</b>
Unsecured Prior Apportionment – Penalty	Section 4658.4, California Revenue & Taxation Code	Apportion Unsecured prior penalty collections for distributions annually	Revenue	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
ADA Average Daily Attendance	Section 75.70, California Revenue & Taxation Code	Update school ADA file to establish district ratios for current year annually	Ensure ADA distributions are current and accurate	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Secured Supplemental BOE-822-B Form	Sections 1647,1648 &1649 Revenue & Taxation Code	Prepare supplemental taxes billed and collected for current year annually	Ensure suppl billed/collected reported to SBE were accurate	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Written correspondence in reply to transfer request	Departmental policy	Receipt of a valid transfer request	Ensures good working relations between taxpayers and staff	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Supervisory Review	Departmental policy	Completion of a process	Eliminates possible processing errors	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Logging and Recording	Departmental policy	Receipt of a request to perform a process	Creates performance statistics and production measurements	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Direct Deposit	Departmental policy	Receive request to establish revise, or delete and account	Ensures correct distribution of funds to agencies	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Running and Reconciling Update of the Tax Rolls	Departmental policy	Roll change data ready for release	Ensures the Tax Rolls are current and accurate	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Batching	Departmental policy	Receipt of documents ready to be batched	Ensures the Tax Rolls are current and accurate	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Public Service Telephone and Counter	Departmental policy	Provide Public Service via telephone and counter	Promote public relations: Labor intensive	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date

## Initial Compilation of Mandates Tax Division

<b>Formal Mandate</b>	<b>Source (Charter, Policy, Rules, Law, Norms, etc.)</b>	<b>Key Requirements</b>	<b>Effects on Organization</b>	<b>Current Status</b>
Public Service at CPTAI counter	Departmental policy	Provide public service at CPTAI counter	Promote public relations; Labor intensive	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Statement of Indebtedness	H&S Code Section 33675.0	Complete the review by each Oct. 31 <sup>st</sup> to assure appropriate debts and net rev. requirement	Legal compliance with State Law	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Fiscal Report	H&S Code Section 33328.0	Provide base year report to CRA and taxing agencies 60-90 days of filing	Legal compliance with State Law	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Cost Recovery of Fiscal Report	H&S Code Section 33328.7	Recover cost for preparation of fiscal report	Legal compliance with State Law—Revenue to the Department	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Notice of Boundary Change	H&S Code Section 33328.3	Provide base year report to CRA and taxing agencies 60 days of filing	Legal compliance with State Law	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Notice of Base Year Change	H&S Code Section 33328.5	Provide base year report to CRA and taxing agencies 60-90 days of filing	Legal compliance with State Law	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Contractual Pass-Through	H&S Code Section 33401.0	Administer pass-through agreements	Legal compliance with State Law	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
CRA Projects adopted or amended after 1/1/94	H&S Code Section 33607.5	Administer AB1290 projects	Legal compliance with State Law	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Certain amended Plans adopted prior to 1/1/94	H&S Code Section 33607.7	Administer AB1290 projects	Legal compliance with State Law	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Tax Increment Allocation	H&S Code Section 33670.0	Calculate and allocate tax increment to CRA and taxing agencies	Legal compliance with State Law	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date

## Initial Compilation of Mandates Tax Division

<b>Formal Mandate</b>	<b>Source (Charter, Policy, Rules, Law, Norms, etc.)</b>	<b>Key Requirements</b>	<b>Effects on Organization</b>	<b>Current Status</b>
First Year of Tax Increment Allocation	H&S Code Section 33674.0	Determine 1 <sup>st</sup> year tax increment allocation	Legal compliance with State Law	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Election of Tax Increment Allocation (Tax rate/2% AV)	H&S Code Section 33676.0	Compute 2% growth/tax rate increases for agencies file resolution	Legal compliance with State Law	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Offsetting of excess property taxes	H&S Code Section 33677.5	Offset excess amounts of property tax revenues against revenues of the redev project	Legal compliance with State Law	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Detailed Remittance Advice	AB1924	Provide CRA detail remittance advice to CRA for each payment and recovered cost by Dec. 20 <sup>th</sup> of each year	Legal compliance with State Law—Revenue to the Department – Completely Manual – Labor Intensive	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Recovery of Property Tax Administration Costs	Auditor-Controller Policy	Recover cost by Dec. 20 <sup>th</sup> of each year	Legal compliance with State Law	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Additional Reporting Info regarding H&S 33670	SB258	Provide information pursuant to Section 33670,33676,33401,33607.5 33607.7 by Aug. 15 <sup>th</sup> of each year	Legal compliance with State Law—Revenue to the Department Significant manual data compilation – short time frame	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Subvention Claim	Auditor-Controller Policy	Provide to State special supplemental subvention payments amount. Due semi-annually by mid-July & mid	Legal compliance with State Law – Manual compilation	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date

## Initial Compilation of Mandates Tax Division

<b>Formal Mandate</b>	<b>Source (Charter, Policy, Rules, Law, Norms, etc.)</b>	<b>Key Requirements</b>	<b>Effects on Organization</b>	<b>Current Status</b>
Audit Confirmations	Auditor-Controller Policy	Provide CRA detail remittance advice for fiscal year requested with cost	Revenue to the Department – Manual verification and review	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Agency Correspondence	Auditor-Controller Policy	Provide information requested with costs	Public Service – Revenue to the Department	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Litigation	Auditor-Controller Policy	Provide County Counsel any information needed	Interdepartmental cooperation utilizes significant manual	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Assisting Other County Departments	Auditor-Controller Policy	Provide information requested	Promote amicable work-relationship	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Fund Reconciliation	Auditor-Controller Policy	Reconcile all CRA trust funds	Internal Control Ensure accountability of CRA trust fund balances	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Manual & Procedures	Auditor-Controller Policy	Document and write procedure for each program	Promotes efficiency, consistency and facilities cross training	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
SOI Instructions to all Redevelopment Agencies	Auditor-Controller Policy	Notify all agencies of the SOI requirement by 7/31 of each yr	Public Service facilities compliance with State Law	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Payment Distribution Schedule (CRA and City)	Auditor-Controller Policy	Provide CRAs with payment type/date by 6/30 of each year	Provides established timeframes for taxing agencies and County	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
CRA Deferral Notifications to Redevelopment Agencies	H&S Code Section 33401	Provide CRAs current deferred amounts (principal & interest). Due between 7/1 & 10/31	Compliance with Pass-through Agreement between the County and Redevelopment Agency	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Distribution of Allocation Tax Revenues	See Apportionment Section	Distribute tax revenues by 20 <sup>th</sup> of each month	Compliance with agreed upon timeframes	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date

## Initial Compilation of Mandates Tax Division

<b>Formal Mandate</b>	<b>Source (Charter, Policy, Rules, Law, Norms, etc.)</b>	<b>Key Requirements</b>	<b>Effects on Organization</b>	<b>Current Status</b>
Sales Tax Revenue for PSAF	Gov't Code 30051-30056	Allocation of State General Fund monies to Cities/County	Legal Compliance with State Law	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
COPS Program	Gov't Code 30061	Allocation of State General Fund monies to Cities/County	Legal Compliance with State Law	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
OC/DC Forfeitures	R&T Code 5102	Transfer of unclaimed refund monies to County General Fund	Legal Compliance with State Law	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
CRA Secured Delinquent Ledger	H&S Code Section 33670.0	Calculate and allocate Secured Delinquent taxes	Legal Compliance with State Law Manual process—Labor intensive	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
CRA Unsecured Delinquent Ledger	H&S Code Section 33670.0	Calculate and allocate Unsecured delinquent taxes	Legal Compliance with State Law Manual process—Labor intensive	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
CRA Payment History	Auditor- Controller Policy	Maintain all CRA payment records	Accountability of CRA distribution records	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Observe CRA Projects Tax Increment Payment Limits	H&S Code Section 33401	Keep track of tax increment distributed to CRAs – maximum due CRAs based on yearly or project life	Legal Compliance with State Law and compliance with Agency redevelopment plan/agreement – Reduce risk of litigation due to overpayment of tax	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date

## Initial Compilation of Mandates Tax Division

<b>Formal Mandate</b>	<b>Source (Charter, Policy, Rules, Law, Norms, etc.)</b>	<b>Key Requirements</b>	<b>Effects on Organization</b>	<b>Current Status</b>
Warrant Requisition	Auditor- Controller Policy	Provide warrants to agencies/individual for tax revenue distribution/taxpayer refund	Manual process, labor intensive. Requires appropriate approval and amount before issue a warrant Internal Control	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Direct Deposit Agency List/Control	Auditor- Controller Policy	Control the monthly direct deposit amounts due to taxing agencies	Internal Control – Ensures correct direct deposit amounts. Manual process Labor intensive	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Journal Vouchers	State Controllers Accounting Standards and Auditor-Controller Policy	Transfer monies ( distributions) to appropriate funds	Update the County’s accounting system	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Track/Recover Overpayment of Tax	Auditor-Controller Policy	Track legitimate pending offset to recover tax allocation	Accountability of tax distributions. Manual process – labor intensive	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Fund/Account Structure for TADS	Auditor-Controller Policy	Maintain CAPS fund/account structure for TADS	Internal control to ensures accurate distribution of tax revenues	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Assign and Process new fund/account numbers (CAPS)	Auditor-Controller Policy	Update County Accounting Systems	Internal control to ensures accurate distribution of tax revenues	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date
Invoice/Collection	Auditor-Controller Policy	Prepare billing to collect monies for services provided to CRAs, consulting and taxing agencies	Revenue to the Department. Manual process – Labor intensive	<input checked="" type="checkbox"/> Still Appropriate <input type="checkbox"/> Out-of-Date

**COUNTY OF LOS ANGELES VISION STATEMENT AND  
FIVE – YEAR STRATEGIC PLAN**

# Los Angeles County Vision



Our **purpose** is to improve the quality of life in Los Angeles County by providing responsive, efficient, and high quality public services that promote the self-sufficiency, well-being and prosperity of individuals, families, businesses and communities.

Our **philosophy** of teamwork and collaboration is anchored in our shared values:

- ▶ responsiveness
- ▶ professionalism
- ▶ accountability
- ▶ compassion
- ▶ integrity
- ▶ commitment
- ▶ a can-do attitude
- ▶ respect for diversity

Our **position** as the premiere organization for those working in the public interest is established by:

- ▶ a capability to undertake programs that have public value,
- ▶ an aspiration to be recognized through our achievements as the model for civic innovation,
- ▶ a pledge to always work to earn the public trust.

Gloria Molina  
*Supervisor, First District*  
Yvonne Brathwaite Burke  
*Supervisor, Second District*

Zev Yaroslavsky  
*Supervisor, Third District*  
Don Knabe  
*Supervisor, Fourth District*

Michael D. Antonovich  
*Supervisor, Fifth District*

January 2008

## COUNTY OF LOS ANGELES FIVE – YEAR STRATEGIC PLAN

### Strategic Plan Goals

#### ORGANIZATIONAL GOALS

- 1. SERVICE EXCELLENCE:**  
Provide the public with easy access to quality information and services that are both beneficial and responsive.
- 2. WORKFORCE EXCELLENCE:**  
Enhance the quality and productivity of the County workforce.
- 3. ORGANIZATIONAL EFFECTIVENESS:**  
Ensure that service delivery systems are efficient, effective, and goal-oriented.
- 4. FISCAL RESPONSIBILITY:**  
Strengthen the County's fiscal capacity.

#### PROGRAM GOAL

- 5. CHILDREN AND FAMILIES' WELL-BEING:**  
Improve the well-being of children and families in Los Angeles County as measured by the achievements in the five outcome areas adopted by the Board: good health; economic well-being; safety and survival; emotional and social well-being; and educational/workforce readiness.

### Strategies and Objectives to Achieve Strategic Plan Goals

#### ORGANIZATIONAL GOALS

- 1. SERVICE EXCELLENCE:** Provide the public with easy access to quality information and services that are both beneficial and responsive.

#### Strategy 1: Develop standards for user-friendly service.

**Objective 1:** By January 2001, each department will develop one or two key service delivery standards. By January 2002, each relevant program will have service standards.

**Objective 2:** By July 2001, each department will develop programs for customer service orientation for their employees.

**Objective 3:** By July 2001, each department will identify primary and secondary clients, as well as partners necessary to effectively meet client needs.

**Strategy 2: Design seamless (“One County”) service delivery systems.**

**Objective 1:** By January 2001, CAO will identify existing services delivered in a seamless fashion.

**Objective 2:** By July 2001, each department will, where appropriate, identify and prioritize services that should be delivered in a seamless fashion, and set implementation targets.

**Objective 3:** By July 2001, each department will develop programs to deliver services through the internet/intranet.

**Strategy 3: Evaluate services based on results.**

**Objective 1:** By April 2001, develop a countywide program for identifying and promoting best practices.

**Objective 2:** By July 2001, each department shall develop at least one outcome measure per program.

**2. WORKFORCE EXCELLENCE: Enhance the quality and productivity of the County workforce.**

**Strategy 1: Recruit, develop and retain dedicated and productive employees.**

**Objective 1:** By April 2001, assess the current critical training needs of employees and identify programs needed to meet them.

**Objective 2:** By April 2001, identify classifications with high level of anticipated retirement and develop strategies to maintain services.

**Objective 3:** By April 2001, assess current systems for employee performance measurement and recommend improvements.

**Objective 4:** By July 2001, identify and commit the resources necessary to foster a computer literate workforce.

**Strategy 2: Create a positive work environment.**

**Objective 1:** By January 2001, develop a plan for a program to enhance employee well-being and related productivity. By July 2001, begin phased implementation, followed by program evaluation.

**Objective 2:** By July 2001, assess the effectiveness of current internal employee communication systems and identify specific proposals for improvement.

**Objective 3:** By July 2001, determine levels of employee organizational commitment through surveys concerning physical infrastructure, equipment and employee morale.

**3. ORGANIZATIONAL EFFECTIVENESS: Ensure that service delivery systems are efficient, effective, and goal-oriented.**

**Strategy 1: Implement strategic management processes.**

**Objective 1:** By December 2000, roll out the enterprise strategic management process countywide.

**Objective 2:** By July 2001, each department will have underway or completed a departmental strategic management plan that is consistent with the countywide plan.

**Strategy 2: Improve internal operations.**

**Objective 1:** By January 2001, identify key central agency support systems that need to be streamlined or refocused.

**Objective 2:** By January 2001, identify key systems/processes that require countywide leadership (e.g., enterprise resource planning [ERP], network data, living wage).

**Objective 3:** By December 2001, produce a consolidated, countywide organizational effectiveness baseline data report that will identify service quality and delivery time measures and best practices for all internal department services.

**Strategy 3: Collaborate across functional and jurisdictional boundaries.**

**Objective 1:** By January 2001, catalogue and evaluate existing areas of collaboration.

**Objective 2:** By April 2001, develop structure and systems, and establish criteria, to enhance collaboration countywide.

**Objective 3:** By July 2001, identify areas of overlap and/or conflict between the mission/functions of County agencies and methods to resolve these issues.

**4. FISCAL RESPONSIBILITY: Strengthen the County's fiscal capacity.**

**Strategy 1: Manage effectively the resources we have.**

**Objective 1:** By December 2000, establish countywide standards for ERPs.

**Objective 2:** By January 2001, each department will identify MIS strengths and weaknesses and develop a plan by July 2001 to improve them.

**Objective 3:** By January 2001, establish budgetary policy to reward departments for productivity improvements.

**Strategy 2: Invest in public infrastructure.**

**Objective 1:** By December 2000, develop inventory of all County physical assets and liabilities.

**Objective 2:** By January 2001, implement the County Strategic Asset Management Plan.

**Strategy 3: Increase public private partnerships.**

**Objective 1:** By December 2000, identify existing public private partnerships.

**Objective 2:** By July 2001, appropriate departments will prepare plans and time lines to enhance strategic partnerships.

**PROGRAM GOAL**

**5. CHILDREN AND FAMILIES' WELL-BEING: Improve the well-being of children and families in Los Angeles County as measured by the achievements in the five outcome areas adopted by the Board: good health; economic well-being; safety and survival; emotional and social well-being; and educational/workforce readiness.**

**Strategy 1: Coordinate, collaborate, and integrate services for children and families across functional and jurisdictional boundaries.**

**Objective 1:** By August 2000, establish a centralized function within the Chief Administrative Office to provide the leadership, planning, real time data, and ability to measure results necessary to deliver services to children and families in a seamless fashion.

**Objective 2:** By December 2000, develop a draft action plan that outlines the structure, systems and steps to be taken to develop a seamless service delivery system.

**Objective 3:** By March 2001, adopt and begin the process for implementing a service integration action

plan that seeks to integrate County services for children and families focusing on five key areas: access to services; customer service and satisfaction; data sharing; multi-agency service delivery; and funding for services.

**Objective 4:** By December 2001, develop a plan that identifies long-term, systemic changes needed to fully realize and sustain improved outcomes for children and families.

**Objective 5:** By December 2001, each department will have outlined and incorporated into its departmental strategic plan, the steps taken to collaborate towards improving the five outcomes for children and families.

**Strategy 2: Implement a system to measure progress towards improving the five outcomes for children and families.**

**Objective 1:** By March 2001, adopt the Results-Based Decision Making model, which includes results and performance accountability, as a common analytical framework for measuring progress towards the five outcome areas for children and families.

**Objective 2:** By July 2001, identify and adopt a small set of standard Countywide indicators for quantifying and measuring progress towards achieving the five outcome areas for children and families.

**Objective 3:** By September 2001, develop a standardized system of measuring and establishing performance measures for County programs that are both linked to the standard Countywide indicators (where possible) and consistent with the service and program mandates of the population served.

**Objective 4:** By October 2001, link the implementation and achievement of performance indicators to the County's strategic planning process and the

Management Appraisal Performance plans for County managers.

**Objective 5:** By December 2001, incorporate the Results-Based Decision Making model into the County budget process for departments with funding allocated to provide services for children and families, and restructure the Children's Budget to illustrate linkages among resources and programs/services across service delivery systems to improve outcomes for children and families.

**Strategy 3: Engage individual departments in their planning efforts towards achieving the five outcomes for children and families.**

**Objective 1:** By July 2001, each department will include in its departmental strategic plan, a section that outlines how individual departmental services and programs are aimed at improving the five outcome areas for children and families.